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Bellemont Water Company
P.O. Box 31176
Flagstaff, AZ 86003

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AZ CORP COMMISSION
DOCKET CONTROL

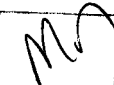
December 31, 2008

Arizona Corporation Commission
Utilities Division
1200 W. Washington Street
Phoenix, AZ 85007

Arizona Corporation Commission

DOCKETED

JAN - 5 2009

DOCKETED BY	
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Re: Docket W-02526A-08-0078 Decision No. 70482

To the Arizona Corporation Commission:

We have the National Association of Regulatory Utility Commissioners Uniform System of Accounts for class C Water Utilities guidelines. Our accounting records are setup based on these guidelines. We will follow these guidelines in keeping our files of records to backup each transaction that is entered in our books of original accounting records. We will keep our accounting records on the required accrual basis of accounting. The problem that staff found in our records was caused by the prior owner's not transferring records over to the new owner's. This also caused an unknown situation of what the status of the property taxes was.

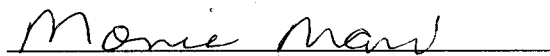
Our accountant has several years experience with the NARUC USOA guidelines and he will train us in what we should be doing to stay in compliance. He will oversee the books of original entry and keep them in compliance.

Sincerely,



Klaudia Ness
Manager

Subscribed and sworn to before me, in my presence, this 31st day of December, 2008, a Notary Public in and for the Coconino County, State of Arizona.


Notary Public

My Commission expires March 24, 2012